Attorney Docket No.

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor I declare that:

- My residence, post office address and citizenship are as stated below next to my name.
- I believe I am the original, first and sole/joint inventor of the subject matter which is claimed and for which a patent is sought on an application for patent entitled: ABSORBENT RESIN PARTICLE, AND ABSORBER AND ABSORBENT ARTICLE EMPLOYING THE SAME

the specific	ation of which:
a. 🗌	is attached hereto; or
b. 🖂	was filed on August 25, 2004 as U.S. Patent Application Number of
	PCT International Application Number <u>PCT/JP2004/012602</u> , and was amended on (if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of this application.

I hereby claim foreign priority benefits under 35 U.S.C. 119/365 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on the basis of which priority is claimed:

Foreign application(s), if any, claiming prior	ity under 35 U.S.C. 119
Application Number(s)	Country	Filing Date
2003-307803	Japan	29 August 2003
Foreign application(s), if any, filed before th	ne priority application(s)
Application Number(s)	Country	Filing Date

I hereby claim the benefit under 35 U.S.C. 120/365 of any United States and PCT international application(s) listed below.

U.S. Application Number	Date of Filing	Status (patented, pending, abandoned)

I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed below:

U.S. Provisional Application Number	Date of Filing

I hereby appoint:

the attorneys and patent agents associated with Customer Number 52835 to prosecute this application and to transact all business in the United States Patent and Trademark Office connected herewith.

I hereby authorize them to act and rely on instructions from and communicate directly with the person/assignee/attorney/firm/organization who/which first sends/sent this case to them and by whom/which I hereby declare that I have consented after full disclosure to be represented unless/until I instruct Hamre, Schumann, Mueller & Larson, P.C. to the contrary.

I understand that the execution of this document, and the grant of a power of attorney, does not in itself establish an attorney-client relationship between the undersigned and the law firm of Hamre, Schumann, Mueller & Larson, P.C., or any of its attorneys.

Please direct all correspondence to:

Hamre, Schumann, Mueller & Larson, P.C. P.O. Box 2902 Minneapolis, MN 55402 I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

2	Full Name Of Inventor	Family Name, First Given Name, Second Given Name SAITO, Takao		
0	Residence &	City	Country of Citizenship	
1	Citizenship	Chuo-ku		
	•	State or Foreign Country	Japan	
		Tokyo, Japan		
l	Mailing Address			
	c/o SAN-DIA POLYMERS, LTD., 5-6, Hon-cho 1-chome, Nihonbashi, Chuo-ku, Tokyo 103-0023, JAPAN			
	Signature of Inventor 201		Date:	
	70	spao Saito	December 22, 2005	

2	Full Name Of Inventor	Family Name, First Given Name, Second Given Name TAGAWA, Daisuke		
0	Residence &	City	Country of Citizenship	
Ł	Citizenship	Chuo-ku		
		State or Foreign Country	Japan	
		Tokyo, Japan		
	Mailing Address			
	c/o SAN-DIA POLYMERS, LTD., 5-6, Hon-cho 1-chome, Nihonbashi, Chuo-ku, Tokyo 103-0023, JAPAN			
	Signature of Inver	ntor 202	Date:	
	Daisuke Tagawa		December 26.2	